

Exhibit 147

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Kathleen Wechter - November 22, 2021

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5 IN RE:
6 CUSTOMS AND TAX ADMINISTRATION OF
7 THE KINGDOM OF DENMARK
8 (SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

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15 REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL
16 EXAMINATION OF
17 KATHLEEN WECHTER

19 DATE: November 22, 2021

25 REPORTED BY: MICHAEL FRIEDMAN, CCR

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1 A Yes.

2 At the Kaye Scholer firm, I have
3 held the position of counsel.

4 Q And are you still practicing at the
5 Arnold & Porter Kaye Scholer firm?

6 A Yes, I'm still practicing with the
7 Arnold & Porter Kaye Scholer firm.

8 Q And can you please describe for us
9 the nature of your -- of your practice at
10 that firm, from May of 2012?

11 A I worked in the area of employee
12 benefits and executive compensation, which is
13 a part of the Tax Department at Arnold &
14 Porter Kaye Scholer.

15 So I work with different areas of
16 compensation, retirement planning, employee
17 benefits.

18 Q And who -- who are the main -- the
19 principal partners with whom you've worked
20 since May of 2012?

21 A Are you asking about in the
22 employee benefits subgroup, as it were, or in
23 general?

24 Q Let me ask you in -- in general.

25 A In general at the firm?

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1 Q Do you recall that the structures
2 involved the use of qualified plans?

3 MR. DULBERG: Objection to the
4 form.

5 For the record, this is Drew
6 Dulberg on behalf of -- from Wilmer Hale
7 on behalf of Mr. Markowitz.

8 A Can you repeat the question,
9 please?

10 Q Do you recall that the ex-dividend
11 matter involved using qualified plans?

12 MR. DULBERG: Same objection.

13 A I recall that there were issues
14 related to the use of pension and retirement
15 plans, which was the reason -- the reason for
16 my specific involvement on specific
17 retirement and pension plan issues.

18 Q And do you recall that the plans
19 were going to be purchasing foreign shares?

20 A I don't recall the details of the
21 transactions.

22 Q Do you recall any details of the
23 transactions?

24 A At this point, since it was almost
25 nine or ten years ago, I don't remember